IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s)

Moshman et al.

Customer No. : 62965

Serial No.

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Examiner

Mercier, Melissa S.

For

CONTROLLED RELEASE FORMULATIONS

RESPONSE TO OFFICE ACTION

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action mailed November 15, 2007 (hereafter "Office Action"), please consider the following.

Amendments to the Claims are reflected in the list of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper